

January 21, 2010

## Quality Site Requirement Alert (QSRA) – 2010-04 Prior Year Returns

QSR #1 Certification and #2 Intake/Interview Sheet

The following procedures will assist your volunteers in preparing accurate returns for prior years.

### **Volunteer Certification**

Seasoned volunteers (with at least two years of experience) preparing prior year returns must be certified at the *intermediate* or *advanced level*. Volunteers certified at the basic level should not prepare prior year returns. Some methods at which we will look to determine certification are:

- **Software** – Volunteers should use tax preparation software to prepare prior year returns. If your sites use TaxWise software, the tax year's final version of the software issued by TaxWise will contain the federal and state software needed to prepare the returns.
- **Reference Material** – [Publication 17](#), *Your Federal Income Tax for Individuals*; Publication 4012, *Volunteer Resource Guide*; and the Volunteer Quality Alerts for prior years should be available at your site. The Alerts can also be found on IRS.gov, Keyword/Search Term: *alert archive*. The final versions of the TaxWise software will provide an electronic version of both these publications.
- **Intake and Interview Sheet, Form 13614 and 13614C** – Each taxpayer must complete a prior year Intake and Interview Sheet for every prior year return.
  - [2006 Form 13614](#)
  - [2007 Form 13614](#)
  - [2008 F. 13614-C](#)
- **Quality Review Checklist, Form 8158** – Certified volunteers must perform quality reviews on every prepared tax return. At a minimum, the quality reviewer must be certified at the intermediate or advanced level.

You may refer to this link for additional information and for complete procedures for filing prior year returns: <http://www.irs.gov/individuals/article/0,,id=214720,00.html> or by going to IRS.gov, Keyword/Search Term: *prior year returns*.

*Thank you for volunteering to serve your community and for your dedication to providing top QUALITY service!*